<u>REMARKS</u>

Claims 1-21 are pending. Support for the amendment to claim 1 may be found in the specification as originally filed, for example, page 5, line 19.

I. The Rejections based on Yano et al

Claims 1, 2 and 4 are rejected under 35 U.S.C. 102(b) as allegedly being anticipated by Yano et al (US 2002/0149726 Al).

Claims 3 and 5-21 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Yano et al in view of Saito (US 6,285,430 B1).

Applicants respectfully submit that the present invention is not anticipated by or obvious over the disclosures of Yano et al, alone or in view of Saito, and request that the Examiner reconsider and withdraw these rejections in view of the following remarks.

Applicants respectfully submit that claim 1 is clearly differentiated from Yano (US2002/0149726) by the foregoing amendment.

Further, Applicants respectfully submit that Saito recites a technical idea different to that of the present invention, and cannot be the basis of the obviousness of the present invention according to §103.

As shown in Figure 11, Saito recites that the retardation in the thickness direction of the transparent protective film is preferably increased, and the in-plane retardation of the retardation film is preferably increased (hatched part in Figure 11).

The transparent protective film used in the polarizing plate recited in Claim 1 of the

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present invention is characterized in that:

the in-plane retardation Re₁ is 10 nm or less;

the thickness direction retardation Rth is 30 to 100 nm; and

the retardation film has the in-plane retardation Re₂ between 60 and 300 nm.

As claimed in claim 1, the present invention exerts the effect in the part other than the

hatched part shown in Figure 11 of Saito (thickness direction retardation of transparent protective

film being 30 to 100 nm, and in-plane retardation of retardation film being 60 to 300 nm), that is,

the section which is not shown in Saito. Saito thus teaches away the present invention, and

cannot be the basis for obviousness.

For the above reasons, it is respectfully submitted that the subject matter of claims 1-21 is

neither taught by nor made obvious from the disclosures of Yano et al, either alone or in

combination with Saito, and it is requested that the rejections under 35 U.S.C. §§102 and 103 be

reconsidered and withdrawn.

II. Conclusion

In view of the above, Applicants respectfully submit that their claimed invention is

allowable and ask that the rejection under 35 U.S.C. §102 and the rejection under 35 U.S.C. §103

be reconsidered and withdrawn. Applicants respectfully submit that this case is in condition for

allowance and allowance is respectfully solicited.

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If any points remain at issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the local exchange number listed below.

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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